IN THE SPECIFICATION:

Please replace the paragraph on page 7, lines 17-20 with the following amended paragraph:

Next, source contact via 421 and drain contact via 422 are formed in layer 410, layer 220, and substrate 110. In the preferred embodiment, vias 421 and 422 extend below the surface 119 and into layers 118, 117, 116, 115, and 112 (FIG. 1) of substrate 110, but preferably do not extend into layer 111 (FIG. 1) of substrate 110.